



**COUNTY OF LOS ANGELES  
DEPARTMENT OF AUDITOR-CONTROLLER**

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May 10, 2013

Sent via email: [auditcomm@bos.lacounty.gov](mailto:auditcomm@bos.lacounty.gov)

TO: Audit Committee

FROM: Robert Smythe, Acting Chief  
Audit Division

SUBJECT: **REVIEW OF SIX BOARD DELEGATED AUTHORITIES**

As requested by the Executive Office of the Board, we have reviewed the following six Board Delegated Authorities:

- 20.020 Establish, Increase, Reduce, or Discontinue Revolving Funds
- 20.030 Establish, Abolish Funds and Transfer Money
- 20.040 Property Tax Correction
- 20.050 Replenish Cash Difference Fund
- 20.060 Replenish Shortages in County Officers' Accounts
- 20.070 Revolving Cash Trust Funds

We recommend deleting Board Delegated Authority 20.050 because Cash Difference Funds were discontinued based on a November 14, 1996 Board approved-motion. In addition, we are deleting reference to Revenue and Taxation Code Section 5071 from Board Delegated Authority 20.040 because the referenced Section does not apply to the Auditor-Controller. We are requesting that the sunset review date for the five remaining Board Delegated Authorities be revised to June 30, 2017.

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We look forward to discussing the proposed revisions with you at this month's Audit Committee meeting. Please call me at 213-253-0101 if you have questions or need additional information.

RS:jn

Attachments

c: Wendy L. Watanabe

**Los Angeles County****BOARD DELEGATED AUTHORITY**

Policy #:	Title:	Adopted Date:
<b>20.040</b>	<b>Property Tax Correction</b>	<b>12/23/1975</b>
Department:	<b><i>Auditor-Controller</i></b>	

**POLICY**


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The County Auditor is authorized to perform on behalf of the Board roll corrections and tax cancellations under Sections 4835, 4840, 4990, 5026, 5074 and 5096 of the Revenue and Taxation Code, and the Assessor shall transmit the evidence and statement of facts referred to in Section 4840 to the Auditor, rather than the Board, pursuant to the Board's designation to the Auditor as the County officer authorized to act for the Board under that section. The Auditor in performing the acts specified herein may but need not obtain the written approval of the County Counsel.

**REFERENCE**


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Revenue and Taxation Code Section 4804

Adopted by Board of Supervisors December 23, 1975, Synopsis No. 15

**RESPONSIBLE DEPARTMENT**


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Auditor- Controller

**DATE ADOPTED/SUNSET REVIEW DATE**

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**Adopted Date: December 23, 1975**

**Sunset Review Date: June 30, 2013**

20.040